



OFFICE OF LEGISLATIVE AUDITOR

Fiscal Note

Fiscal Note On: **SB 149** SLS 09RS 535  
Bill Text Version: **ENGROSSED**  
Opp. Chamb. Action: **w/ HSE COMM AMD**  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> June 22, 2009 9:55 AM	<b>Author:</b> MORRELL
<b>Dept./Agy.:</b> Fees for Redeeming Tax Sale/Adjudicated Property	<b>Analyst:</b> Steven Kraemer
<b>Subject:</b> Filing and Preparation Fees	

SEIZURES/SALES EG1 SEE FISC NOTE LF RV Page 1 of 1  
Authorizes political subdivisions to adopt an ordinance to impose a fee to prepare redemption certificates for the redemption of tax sale or adjudicated property. (8/15/09)  
**Purpose of Bill:** This measure allows for political subdivisions to charge for the actual costs to prepare and file redemption certificates. In addition, the bill limits the actual cost of filing and preparing the certificates to a maximum of \$200.

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

**EXPENDITURE EXPLANATION**  
There is no anticipated direct material effect on governmental expenditures as a result of this measure.

**REVENUE EXPLANATION**  
There may be an increase in local fund revenues as a result of this measure. However, the exact statewide impact of this bill is indeterminable at this time and will vary among local agencies. The increase in revenue for each agency will depend on the agency's actual cost for preparing and filing certificates and what the agency currently charges for preparing and filing certificates. However, the maximum fee for the preparation and filing of certificates will be \$200.

**East Baton Rouge Parish Sheriff's Office** - According to information obtained from the sheriff's office we calculate that the annual increase in revenue due to this bill may be between \$47,000 and \$70,500.

**Lafayette Parish Sheriff's Office** estimates 918 redemptions and an increase in revenue of \$92,000 in 2009.

**Acadia Parish Sheriff's Office** is unable to determine the impact that the bill may have on its revenues due to variations in the cost of preparing certificates.

**LaSalle Parish Sheriff's Office** - According to an official at the LaSalle Parish Sheriff's Office, the sheriff currently charges for the actual cost of preparing and filing the certificates. Therefore, this bill is not expected to impact the LaSalle Parish Sheriff's Office.

**Jefferson Parish Sheriff's Office** - According to an official at the Jefferson Parish Sheriff's Office, the sheriff currently charges for the filing and preparation of the certificates. However, we were unable to obtain information regarding the sheriff's actual cost for preparing the certificates.

Senate	Dual Referral Rules	House	 <b>Daryl G. Purpera</b> Director, Compliance Audit
<input type="checkbox"/> 13.5.1 >= \$500,000 Annual Fiscal Cost		<input type="checkbox"/> 6.8(F) >= \$500,000 Annual Fiscal Cost	
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease	